App. F. FK-4

Previous References

1926
nc

File No. 92-24

Serial Nos. 1607 8
(1-15).

Later References

Preserve.

General and Revenue Secretariat.

Serial Nos.

Part B for March 27

SUBJECT

Taxing of building lands on the rental value of buildings in Town-municipalities

18 To The Deputy Commissioners
the Comptroller to Govt.
No. d 6861-91 d 29.3.1927
passes orders in
the matter referred to above

Mr Wood

Administrative matters dealt with by the Committee appointed to revise the Municipal Account Manual.

35. **Subject-**

Fixing tax on rental value of buildings in Town Municipalities also. Section 59 i (1).

Suggestion by Mr.K.Rangaingar, President, Mi.Cl.Tumkur.

Even in Town Municipalities assessment of tax should be allowed to be fixed on rental value.

Decision of the Committee.

Government to be separately addressed in the matter, if necessary.

Note by the Special Officer.

Under Section 59 of the Municipal Regulation the rate on Buildings has to be based on the letting value in the City Municipalities and such other Municipalities as may be speci-

Serial No.

fied by Government while in other Municipalities it is assessed with reference to the value of the buildings. Mr. Ranga Iyengar's suggestion is tha even in Town Municipalities assessment of tax sho be fixed with reference to the rental value and t Committee have not recorded their views in the ma but simply say that Government may be addressed perately if necessary.

2. The point for consideration is whether the Regulation itself should be amended or whether the enabling provisions of the existing Regulation executive order would do for the present. Bef taking any action in the matter, I think that the views of the Town Municipal Councils may be obtai in order to ascertain whether the change would r sult in any increase of revenue, and whether it work satisfactorily. As none of the Town Munici Councils have applied for the change even though provision for the same was made in the amending Regulation of 1918 it is desirable to call for information i the matter and see whether the finances of the M cipal Councils could be increased by adopting the suggestion of Mr. Ranga Iyengar. If this suggest is approved the file will be passed on to the Lec and Legislative Secretary for taking further acti in the matter.

135
4.7.24

Mgm—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

453 A 32

3

File No. 92 of 1924

Serial No.

4) Local Legn Secy with compliments for favour of further action.

28/7/24

2) Please put up a draft calling for the views of the Town Municipal Councils and [illegible] if the proposal is adopted.

30/7

3) Draft circular to Deputy Commrs & copies is put up for approval

30/7/24

30/7

4)

31-7

1 no L 1080-7 dt 21/8/24. To Dy Commrs of Districts. Requests to submit opinion qua Municipal Councils in matter.

No C 34-mul/26-5 dt 28-8-24

From

The Dy Commr, Chitral

States that none of the

G. R. S. III-2)

2113

4

General and Revenue Secretariat.

Rel File No. 92 of 1924.

Serial No.	
	Name of the Tinnevelly Rel Councils are in of fixing Cess on the rental of buildings
	4 Rel Cir Circular from [illegible] 27.9.24
	1 Replies from them awaited & reminders issued in reply of 30th Dem received 23/30/5
Judl A 2057 from 30/9 2344	4 Note 79 of 27.9.24. from the Madura District
	5 Rc 634 of 21.10.24. from Dc Chin.
	7 No. 460 of 18.10.24 to the Dc.
	8 IW Dr Dis 194 of 30.10.24 Dc. Chgs
	9 IW 817 of 17.11.24. Dc. Kolar
	10 No. C 11 of 12.2.25. Dc
	15 No. C-2/4177 of 24.3.25
	17 Do No. Mu. Ac. 35 of 3.10.25. Chin

Stores—Contin. sheet.

1574

WD 61129—GPB—87500—1-9-26
App. P. III—2J

General and Revenue Secretariat | File No. 92 of 1926

Serial No.

17) Replies from all the districts received. All of them are unanimously of opinion that assessing tax on the rental value of buildings will not work to the advantage of any Municipality and that the income realized will be less and such the existing may be continued.

18) The Tumkur D.C. has also made an isolated recommendation that the of being a Major district, the M.C Manual may be so modified as to authorise the Municipal Councils to the tax either on the rental value market value of the buildings, who is profitable, according to the condition of the locality concerned.

19) The correspondence may therefore be recorded.

16) Reference para 3

P.A.R. 15/12/26 6/6/12

17) The advantages disadvantages have been discussed in the Bombay Legislative Council Report I think. Please perhaps an extract from that book of the discussion on the resolution on this point. We have [illegible] copies from the Bombay Library. Sd/ 22/12

Please see page 3 of 37.

WD 01229—GPB—37,500—1-9-26
App. F (III—2)

General and Revenue Secretariat

File No. 92 of 1924

Serial No.

F

copy obtained today

187 Extracts relevant to the points from the Govt of India Taxation Committee's Report, are put up.

BB 16/2/24

1912

The question raised in this file is whether the assessment of duty on buildings in Town Municipalities should be on the rental value or Capital value of the buildings.

The Consensus of opinion is against the application of assessment on rental value of buildings to the buildings in Town Municipalities. There are very few houses let out on rent in areas of the rural type which might fetch higher revenue to Municipalities. The Taxation Committee is for giving the option to Municipalities to adopt either the one or the other. ~~Some Municipalities~~ ~~have however to be exempted to continue the present~~ practice. The present practice may perhaps be allowed to continue.

(Sd) 28/2/24

The present practice may continue. If any municipality which is not now taxing its town on the letting value of the buildings in it may adopt either

WB 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat

File No. 92 of 1924

Serial No.

Who may form "Specified" under Sec. 59 of the Municipal Act —

Joint member —

2 copies

A draft Govt order as per

A draft Govt order as per as instructed by the Secretary is put up

Copy as ordered let me see again

A fair draft is put up in the file for perusal by the Secretary before issue

WD 01229—GPB— —1-9-26
App. III—2]

General and Revenue Secretariat | Rel File No. 92 of 1924

Serial No. 18

L 6961-9 & 29 3.1927

The Defence Commissioners
a considerable
proportion that the present
of fixing the rate on buildings with
reference to their value, was carried
and that if any alteration is
is not now permitted to have it
on the letting value of buildings
wishes to do so it may apply to
Govt who will then permit it to do
so under section 59 of the Act

CENTRAL REGISTRY
5 APR 1927
INDIA OFFICE

Taxes on houses. 421. A general tax, which was also in a sense a house tax, was levied under the Mahrattas under the name of moturpha, and a similar general tax is still levied by the District Board of Coorg, but this is a solitary survival in British India. Elsewhere the tax is levied only in villages in which pacnahayets have been constituted, in unions or notified areas, and in municipalities.

Village. 422. The house taxes levied in villages by panchayats are of comparatively recent origin, dating from the Madras and Bombay Village Panchayats Acts of 1920. The basis of assessment in both provinces is the capital value of the house, but in practice, at any rate in the Madras Presidency, many of the panchayats levy the tax at rates varying with the nature of the structure or the linear dimensions of the houses. Out of 709 panchayets registered under Act, 75 levy a tax on houses.

House tax in unions and notified areas. 423. A house tax assessed either on the capital value or on the annual value is levied in all the unions in the Madras Presidency, and there are provisions in the Municipal Acts of the United Provinces, the Central Provinces, Bihar and Orissa, Burma, the Punjab and Assam that it may be levied in any notified area, but the Committee have no information as to the extent to which this provision has been utilised in practice. The total income derived by all the unions in the Madras Presidency from this source amounted in 1922-23 to Rs.12.1 lakhs.

erty tax municipalities. 424. The practice as regards the levy of the property tax in municipalities varies in the different provinces. There are four principal classes of property which are subject to taxation in municipal areas

(1) Agricultural land.
(2) Vacant non-agricultural land which is not built upon and is not attached to any house.
(3) Houses with the land attached to them.
(4) Certain special classes of buildings, such as factories and Government and railway property.

cultu- land. 425. Agricultural land within municipal limits is in almost all the provinces subject to municipal taxation in addition to the land revenue payable to the Provincial Government. There is, however, a specific provision in Madras, Bombay, the United Provinces, Bihar and orissa and Assam for the exemption from the water and drainage tax of agricultural land exclusively used for agricultural purposes.

t -- 426. Non-agricultural land, which is not built upon and which is not attached to any house, is subjet to taxation in most provinces only if an income is derived from it, but in Madras there is a provision under which a special tax on such land can be levied at a specified rate per unit of 80 square yeards, whether an income is derived from it or not. It is understood that the Government of Bombay are contem lating an amendment of the law with a view to enabling local bodies to tax undeveloped lands which yield no income.

on and 427. In Madras, Bombay, Bengal, Bihar and Orissa and Assam, Lands and buildings on them are assessed together. They may be assessed on capital value, but annual value is the usual basis. In Burma, the tax may be assessed in five ways.-

(a) On buildings and lands, based on their annual value;
(b) On lands covered by buildings, not exceeding 3 pies per square foot per annum for one-storeyed buildings and 4 pies per square foot per annum for buildings of more than one storey;
(c) On lands not covered by buildings, at a rate not exceeding Rs.10 per acre per annum;
(d) on buildings, according to the length of street -- fro subject to certain maximum rates:

(c) at a percentage of the thathameda assessed on any family or household.

A large majority of the municipalities in Burma have adopted the first system.

In certain hill municipalities in the Pubjab also, street frontage is adopted as the basis of assessment.

ial classes of property.

428. The Municipal Acts of some of the provinces contain a clause excluding machinery from the valuation of property for the purpose of ascertainig the rental value. The Acts in force in the Puhjab, Bihar and Orissa and Bombay donot contain a specific provision to this effect, but in practice even in these provinces machinery in mills and factories is not taken into consideration in estimating the rental value of such buildings. In Rangoon machinery is not rated, but a percentage of its value is added to the annual value of the land and buildings comprised in the mill or the factory. In other municipalities in Burma, machinery is taxed for municipal purposes, for instance, rice mills are, or were, until comparatively recently, assessed according to the number and size of the hullers and cones in use This follows to some extent the English practice, but in England a distinction is drawn between machinery which is detachable and that which is a fixture and would naturally pass with the property. It is only machinery of the latter class that is taken into consideration in estimating the annual value. It would seem desirable that the principle followed in England should be adopted universally in India.

e of tax.

429. In all the provinces except Madras, the Central Provinces and Bombay, the rate of property tax is subject to a mamimum prescribed by statute. The following are the maxima fixed in different provinces:-

Bengal.	7½ per cent and 10 per cent in Howrah, Dacca and Darjeeling.
Bihar and Orissa.	7½ per cent and 10 per cent in Patna.
Puhjab.	12½ per cent.
Burma.	10 per cent.

whom lected.

430. In Madras, the Central Provinces, Assam, Bengal and the Puhjab the house tax is collected from the owners of the houses, while in the other provinces it may be collected either from the owner or from the occupier. In Bihar the tax on holdings is paid by the owners, while the latrine tax is paid by the person in actual occupation of the holding.

ty tax tal s.

431. The principal tax on land and buildings in capital cities is the general property tax or house tax which is levied on much the same lines as in the mufassal municipalities, with the exception that, in the case of the property of Port Trusts, the tax is fixed at a lump sum or is levied at a definite percentage of the gross earnings. In Calcutta and Rangoon, the maximum rate at which the tax may be levied has been limited by statute to 23 per cent for all purposes and 12 per cent for general purposes, respectively.

...

G. R. S. VI—G/32]

4

SUBJECT .....

Diary No. of letter replied to ... 730 .....

Section ME
File No. 92-24
Serial No. 1

General and Revenue Secretariat

(759)

, the 192

No. d · 1080-7

Date of issue ... 2nd August 24 ...

Signed by ..... Mr. MES .....

To

The Deputy Comm^r of [illegible]

Sir,

I am directed to forward herewith the undermentioned subject, discussed by the Commission for the Reform of the Civil Service Financial Account Manual' and to request you to be so good as to submit the opinion of the several [illegible] municipal councils in your District, in the matter

over.

Subject No 35. as on page 1 of the note of the Sub Committee

by and [illegible] in the buildings in the [illegible] of the buildings

W D 0682 - GPH—1800C—16-8 23

I am also to request
you to bring the change
proposed should receive
in any increase of salaries
and whether it would
work satisfactorily.

The matter may
be treated as urgent
and information
as early as practicable

I have etc

Secretary

List of enclosures.

Copied by

Examined by

C.No 34-Jud/24-5 MEMORANDUM DNO2113 24.9.24

D 22/9/24 (2nd Reminder) 16393 20th September 1924.

From

The Deputy Commissioner,
Chitaldrug District.

To

The Secretary to Government,
Local and Legislative Departments,
Bangalore.

Jud 92-24—2

With reference to your letter No. L.1080-7 dated 2-8-24 calling for opinion of the several Town Municipal Councils in the District re: fixing taxes on the rentalvalue of the buildings in Town Municipalities instead of on the value of the buildings, I have the honor to state that none of the three Town Municipal Councils in the District are in favour of fixing tax on the rental value of buildings. Besides, the Municipal Council, Chitaldrug state that the levy of tax on the rental value would lead to a great hardship to the inhabitants of a small town like Chitaldrug and the Municipal Council Davangere hence resolved that the present system of levying tax on the value of buildings is best suited to their town and brings in more income.

[Please reply overleaf

MEMORANDUM

Reply from | *To* ...*192*

The copies of resolutions of all the three Town Municipal Councils are herein enclosed.

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Chitaldrug District.

Monthly meeting proceedings of Haniher town Municipality held on 15th August 1936.

Present Mr. A. L. Puttaiyya. President
Deputy Amildar Haniher

	Present	Absent
Ex officio members.	2	1
Non-official members.	7	5

Subject No. XIV.

ಮುಂದೆ ಮುಂಜಾಗ್ರತೆಯಾಗಿ ಅಲ್ಲಿ ಗಲ್ಲಿ ಹುಡುಕಿಸಲಾಗಲಿ ಬಂಗಿ ಮಿಶ್ರಣ ಮಾಡಿಸಲಾಗಲಿ ಮಾಡಿಸಿದ ಹೊರತು ಯಾವ ಮನೆಯವರಿಗೂ ಪರವಾನಿಗೆ ಕೊಡತಕ್ಕದ್ದಲ್ಲವೆಂದು ಈ ಸಭೆಯವರು ಠರಾಯಿಸಿದೆ. ಇದಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಈ ಸಭೆಯವರು ಈಗಾಗಲೇ ಠರಾಯಿಸಿದ ಪ್ರಕಾರ ಪ್ಲೇಗ್ ಬಾಧೆಯಿಂದ ಬಾಧಿತವಾದ ಮನೆಗಳಿಗೆ ಮಾತ್ರ ಪರವಾನಿಗೆ ಕೊಡತಕ್ಕದ್ದೆಂದು ಈ ಸಭೆಯವರು ಠರಾಯಿಸಿದೆ. ಇದಕ್ಕೆ ಅನುಸರಿಸಿ ಮುನಿಸಿಪಲ್ ಬೈಲಾ ನಂಬರ್ 25 ಇದರ ಪ್ರಕಾರ ಈ ಸಭೆಯವರು ಠರಾಯಿಸಿದೆ.

Resolution

ಈ ಮೇಲಾಧಾರಕ್ಕೆ ಈ ಸಭೆಯಲ್ಲಿ ಯಜಮಾನರಾದ ಸಿ. ಕೆ. ಮಲ್ಲಪ್ಪನವರು ಸೂಚನೆ ಕೊಟ್ಟಂತೆ ಸಭೆಯವರೆಲ್ಲರೂ ಒಪ್ಪಿಗೆ ಕೊಟ್ಟರು. ಆದ್ದರಿಂದ ಸದರಿ ಪ್ರಕಾರ ಆಜ್ಞೆ ಮಾಡಲಾಯಿತು.

Sd: A. L. Puttaiyya
President

Certified
A. L. Puttaiyya
President
Haniher Municipality.

Extract from the proceedings of the ordinary monthly meeting of the Chitaldrug town Municipal Council held on the 28th August 1924.

****

X X X X

Subject No. III. Memo No. C.34 Ml. 24-25 dated 9-8-24 from the Deputy Commissioner Chitaldrug District forwarding letter No. L.1080-7 dated 2-8-1924 from the Secretary to Government, Local and Legislative Departments, re- fixing tax on rental value of buildings in Town Municipalities instead of on the value of the buildings.

Resolution:- Resolved that fixing the tax on rental as in City Municipalities would be a great hardship in a small town like Chitaldrug and that therefore the tax on the value of the buildings would be the proper method. The Municipality are contemplating to revise this tax on value of buildings with a view to slight enhancement.

(Sd) R.Nanaswamy Rao,

P R E S I D E N T.

"C O P Y"

PRESIDENT

Chitaldrug Municipality.

17

Proceedings of the Special General Meeting of the Davangere Town Municipality held on the 4th September 1924:-

P r e s i d e n t.

M. Subba Rao, Esquire., B.A., Present.

Vice - President.

Mr. T. M. Onkarappiya. Present.

Ex-Ofricio Members.

1. The Amildar, Davangere Taluk. Present.
2. The Medical Officer, Davangere. Absent.

Non-Official Members.

Present.	Absent.
x x x x	x x
x x x x	x x

Subject No.XIV Read letter No. L.1080-7 dated 2-8-24 from the Secretary to Government, Local & Legislative Deptts, requesting to furnish the opinion of the Council about fixing tax on the rental value of buildings in the TownMunicipalities instead of on the value of the buildings.

RESOLUTION:- This Municipality can offer an opinion as to the effect of change on the income in this Municipality. It is of opinion that the fixing of tax on the value of the buildings is best suited to the circumstances of this Municipality. It brings in greater income.

(Sd) M. Subba Rao,

P R E S I D E N T.

4th Sepr.1924.

"Copy"

For President,
Davangere Town Municipality.

17462A

He No. 107-24 Genl

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 27th September 1924.

From

A. V. Ramanathan, Esq., B.A.,
Deputy Commissioner, Hassan District.

22468 30/9-24.

9. SEP. 1924

To

B. Nagappa, Esq., Bar-at-Law.,
Secretary to Government,
Legal and Legislative Departments,
B a n g a l o r e.

Jud 92-24-3

30/9/24

Sir,

With reference to your letter No.L. 1080-7 dated 2nd August 1924, calling for the opinion of the Town Municipal Council of this District in the matter of fixing the tax on the rental value instead of the face value of buildings in their municipal limits, I have the honor to forward herewith a copy of the Hole Narsipur Town Municipal President's No. 16/Dt. dated 20th August 1924 together with a copy of its enclosure stating that the Council are not in favour of fixing the tax on the rental value of buildings.

2. The President of the Hassan Town Municipal Council has not yet sent in his reply in the matter and he has been requested this day again to expedite it.

I have the honor to be,

S i r,

Your most obedient servant,

V Ramanathan
Deputy Commissioner,
Hassan District.

Sub. for information
Their Decision will await
Please put up the file
20/9/24

Sri K. Mallappa
Resdt
Holenarasipur Municipal Council

20-8-24

P.V.D

D. C. &
No. M.C. 79/24-25
Encs. Nos. 3

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.

Dated Chikmagalur, 27th September 1924.

From B.Srinivasa Iyengar, Esq., B.A., B.L.,
DEPUTY COMMISSIONER,
KADUR DISTRICT.

22374
30-9-24.

To Nagappa, Esq., Bar-at-Law,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Local and Legislative DEPARTMENT,
BANGALORE.

29 SEP 1924

Rl.92-24-4

Sir,

With reference to your letter No.L.2688-95 dated the 25th instant, calling for the opinion of the several Municipal Councils in this District in the matter of fixing the tax on the rental value instead of on the value of buildings in the Municipalities, I have the honor to state that none of three Town Municipal Councils in this District are agreeable to the change proposed. The Presidents of the Town Municipal Councils of Tarikere and Birur state that the change, if given effect to, would result in a decrease of the revenue of the Municipal Councils. The information called for from the Chikmagalur Municipality has been received yet, and a further report on this point will be made after receipt of reply from that Municipality.

2. Copies of the resolutions of the Municipal Councils

on the

In this subject the Mercy appeals for reparation.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner.
Native Interior.

K.L.M.

1924 ನೇ ಇ ಸಾಲಿನ ಫೆಬ್ರವರಿ 30-ನೇ (1925 ನೇ)

ನೇ ಇಸವಿಯ ಜನವರಿ ತಿಂಗಳ 12 ನೇ ತಾರೀಖಿನ ದಿವಸ

ಸಭೆಯು ಆರಂಭವಾಯಿತು—

Present:- Venkataramaiya Esquire B.A.(Cantab)
Municipal Council
Chikmagalur

Ex: officio members

2. Mr. B R Gundachar, Executive Engineer P
3 " H. Basavaraj Urs. Treasury assistant Commissioner P
4 " D. S. Puttanna, District medical officer P

Non: official members

5 Mr. B Keshavaiya, P Vice President.
6 " A. Gopala Krishnanaik. P
7 " C P Basavegouda. P
8 " M. R Sundaramurti P
9 " C. Khizerkhan. P
10 " B. N. Hanumanthappa. P
11 " M. Abdul azeez A.
12 " M. Narasimhasetty P
13 Mr. B S Manjunathiah. P
14 " D. Siddaramaiah. P
15 " A. M. Stagg. P
16 " U S. Shiva Rao A.
17 " C Syed Pasha. A
18 " M. Fernandes. P
19 " T. Narasing Rao. P
20 " C Ramjanaikgowda. P

Subjects

X X X

1) ಈ ಮುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್ ಸಭೆಯ ಮುಂದೆ ಇಡಲಾಗಿರುವ ಕೆಲಸಗಳ ಪಟ್ಟಿಯ ಮೇಲೆ ಕೆಲಸಗಳನ್ನು ಮಾಡುವ ಕ್ರಮವನ್ನು ಈ ಸಭೆಯು ಒಪ್ಪಿಕೊಂಡಿತು.

Resolution

ಈ ಸಭೆಯು ಕೆಲಸಗಳನ್ನು ಮಾಡುವ ಕ್ರಮವನ್ನು ಒಪ್ಪಿಕೊಂಡಿತು.

ಆ ಸಂಜೆ

[illegible]

x

Sd/- S. Venkatasamiah,
President,
Municipal Council,
30/8/1924. Chidambaram.

"Extract

C. Ramalingam
President,
Municipal Council,
Chidambaram

9/9/1924.

Extract from the Proceedings of the General meeting of the Tanur municipal council held on 22.8.24

x x x

IX Read deputy commissioner's letter No. H.C. 79/23-III dt 7 8/24 requesting the opinion of the council "regarding the fixing tax on the rental value of the buildings in town municipalities in stead of on the value of the buildings"

Resolved that under the circumstances prevailing in towns the existing practice of fixing tax on Valuation of buildings instead of on rental.

— x — x — x —

Sd Mahamood Osman Sheik
President
22.8.24.

"Extract"

[illegible]
President

Dy. S.M.

3957

ಬಳ್ಳಾರಿ ನಗರಸಭೆಯ ಉಪಾಧ್ಯಕ್ಷರ ಕಛೇರಿಯಲ್ಲಿ ದಿನಾಂಕ 26.8.24 ರಂದು ನಡೆದ ಸಭೆಯ ನಡವಳಿಕೆಯ ಪುಸ್ತಕದಲ್ಲಿ ಪುಟ ಸಂಖ್ಯೆ 79 ರಲ್ಲಿ ಕ್ರಮ ಸಂಖ್ಯೆ 79/24-25 ರಲ್ಲಿ ಈ ಕೆಳಕಂಡಂತೆ ನಡವಳಿಕೆಯಾಗಿರುತ್ತದೆ :-

"Extract"

10. ಈ ಕಾರ್ಯಾಲಯದ ಸಂಖ್ಯೆ ಆಸ್ತಿ/ಕಂದಾಯ/ಪ್ರಕಟಣೆ/ಹರಾಜು/2024-25 ದಿನಾಂಕ 26.8.24 ರಲ್ಲಿ ಹರಾಜು ಪ್ರಕಟಣೆಯಲ್ಲಿ ಪ್ರಕಟಿಸಿರುವ ಹಳೆ ಬಸ್ ನಿಲ್ದಾಣದ ಮಳಿಗೆಗಳ ಹರಾಜು ಪ್ರಕ್ರಿಯೆಯನ್ನು ಮುಂದೂಡಲಾಗಿದೆ. ಮುಂದಿನ ಹರಾಜು ದಿನಾಂಕವನ್ನು ಪ್ರತ್ಯೇಕವಾಗಿ ತಿಳಿಸಲಾಗುವುದು.

ಉಪಾಧ್ಯಕ್ಷರು
Vice President
Bellary Municipality

3957

27335

D. C. 4.
No. Dis 696/24-25
Encs.

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.

Dated Chikmagalur, 16th December 1924

Rev 92-24-16

From
Srinivasa Iyengar, Esq., B.A., B.L.,
DEPUTY COMMISSIONER,
KADUR DISTRICT.

17 DEC. 1924

GENERAL & REVENUE SECRETARIAT.
3957
17 DEC. 1924
LOCAL SELF GOVT. BRANCH

To
B. Nagappa, Esq., Bar-at-Law,
SECRETARY TO THE GOVERNMENT
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Local and Legislative DEPARTMENT,
BANGALORE.

flag J
Rev 92-24-6

SIR,

3286

In continuation of this office letter No.R.C.79/24-25 dated the 27th September 1924, regarding the fixing of tax on the rental value instead of on the value of the buildings in town Municipalities, I have the honor to state that the --- President of the Chikmagalur Town Municipal Council intimates in his letter No.R.C.90/24-25 dated the 12th instant that the change, if given effect to, would result in a decrease of -- revenue

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner
Kadur District

Subd. for perusal. Replies from the Dy. Comrs of Tumkur & Bangalore will be awaited.

26 20/12/24

23 23/12/24

18221 D2314

Office of the Deputy Commissioner,
Chitaldrug District,
Dated, Chitaldrug, 2nd October 24.

From,

The Deputy Commissioner,
Chitaldrug District,
Chitaldrug.

Rev 92-24-5

To,

The Secretary to Government,
Local and Legislative Departments,
Bangalore.

4 - OCT. 1924

No. L 34 Rev 24-25
3.10.24

Sir,

DW 2113

With reference to your reminder No.L.2688-95 dated 25-9-24 calling for the opinion of the several Town Municipal Councils in the District, in the matter of fixing the tax on the rental value, I have the honor to state that the opinion of the Municipal Councils concerned was forwarded to you with this office letter No.C.34/R.L.24-25 dated 22-9-24. None of the three Town Municipal Councils in the District are in favour of fixing tax on the rental value of the buildings.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Chitaldrug District.

19173

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 19th October 1924.

No. 460-24

From

A. V. Ramanathan, Esq., B.A.,
Deputy Commissioner, Hassan District.

To

B. Nagappa, Esq., Barrat-Law.,
Secretary to Government,
Local and Legislative Departments,
Bangalore.

In continuation of my letter No. 107-24/W.C. dated 27th September 1924 in re: fixing the house tax on rental value of buildings in Town Municipalities, I have the honor to forward herewith a copy of letter No. 233 dated 10th October 1924 from the President, Town Municipal Council, Hassan, along with a copy of its enclosure, and to state that the Hassan Town Municipal Council also seem to think that no change in the existing system appears to be called for.

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Hassan District.

Letter No. 285 dated the 15th October 1924 from the President Town Municipal Council, Hassan, to the Deputy Commissioner , Hassan District.

In reply to your Memo No. R.C. 107-24 dated 9-8-1924 in re: fixing tax on the rental value of buildings in Town Municipalities instead of on the value of the buildings, I have the honor to state that the subject having been placed before the Municipal Council at their meeting held on 30-9-1924, it was resolved that as the present valuation of houses is based more or less upon their rental value, no change in the existing system appears to be called for.

Copy of the resolution of the Council on the subject is herein enclosed.

==========

" C O P Y "

Deputy Commissioner,
Hassan District.

math

20719

No. D2-Dis 174 LB/24-25

Encls. Four.

Office of the [illegible]

[illegible] District,

Dated Mysore, the 30th October 24.

From

A. V. [illegible] Esqr. B.A.,

Deputy Commissioner, Mysore District.

To

B. Nagappa Esqr. Secretary to the Government of His Highness the Maharaja of Mysore, Local and Legislative Department, Bangalore.

Jud 92-24-8

GENERAL & REVENUE DEPT. 2790L 1924 LOCAL SELF GOVT. BRANCH TARIAN

1 - NOV. 1924

With reference to your letter No.L.1080-7 dated the 2nd August 24 calling for the opinion of the several Town Municipal Councils in this District in the matter of fixing tax on the rental value of buildings in Town Municipalities instead of on the value of buildings, I have the honour to submit herewith copies of resolutions passed by all the Town Municipal Councils in this District. The Councils are of opinion that there is no need for the proposed change in the levy of taxes on buildings.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Commissioner,

Mysore District.

Jud 92-24-8.

2719

From

The Deputy Commissioner,
Mysore District,
M y s o r e.

To

The Secretary to the Government of
Mysore in the Department of
Local and Legislative

Dated 7th October 24.

Despatched — do —

Received

General No. 22 Dis. 194 Legis.

Sub-Treasury No. Four.

Subject.

Submitting a report with the
tions of the Town Municipal Councils
fixing tax on the rental value of
ings instead of on the value of

Resolved that the Municipal Council is not in favour of the proposed change.

S/d.
S. N. Aiyangar
President,

Copy

K. Venkatarami Ayyar
Vice President
8-9-1924

ಅಧ್ಯಕ್ಷರು

ಶ್ರೀ ಬಿ.ಕೆ ಶ್ರೀನಿವಾಸಮೂರ್ತಿ

ಉಪಾಧ್ಯಕ್ಷರು

ಶ್ರೀ ಟಿ ವೆಂಕಟೇಶಮೂರ್ತಿ

ಸದಸ್ಯರು

೨) ಶ್ರೀ ಕಾಡುಮಲ್ಲೇಶ್ವರ

೩) ಶ್ರೀ ಗಂಗಾಧರಯ್ಯ

೪) ಶ್ರೀ ಚಿಕ್ಕಣ್ಣ

೫) ಶ್ರೀ ವೆಂಕಟಸ್ವಾಮಿ

೬) ಶ್ರೀ ಪುಟ್ಟಸ್ವಾಮಿಗೌಡ

೭) ಶ್ರೀ ವೆಂಕಟೇಶಮೂರ್ತಿ

೮) ಶ್ರೀ ಶಿವಣ್ಣ

೯) ಶ್ರೀ ಕೃಷ್ಣ ಅಲಿಯಾಸ್ ಕೃಷ್ಣಪ್ಪ

೨) ಶ್ರೀ ಪುಟ್ಟಸ್ವಾಮಿಗೌಡ

೩) ಶ್ರೀ ಪಿ.ಡಬ್ಲ್ಯು ಅರ್ಜುನ್

೪) ಶ್ರೀ ಚಿಕ್ಕಣ್ಣ ರಂಗಪ್ಪ

೫) ಶ್ರೀ ಪಾಪಣ್ಣ

೬) ಶ್ರೀ ಗಂಗಾಧರಯ್ಯ

೭) ಶ್ರೀ ವೆಂಕಟಸ್ವಾಮಿಗೌಡ

ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದ ಸದಸ್ಯರೆಲ್ಲರೂ ಸರ್ವಾನುಮತದಿಂದ ಈ ಕೆಳಕಂಡ ನಿರ್ಣಯಗಳನ್ನು ಕೈಗೊಳ್ಳಲಾಯಿತು.

ನಿರ್ಣಯ:-

೧) ಸಭೆಯ ಪ್ರಾರಂಭದಲ್ಲಿ ಕಳೆದ ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಹೇಳಲಾಯಿತು. ಅದನ್ನು ಸರ್ವಾನುಮತದಿಂದ ಅನುಮೋದಿಸಲಾಯಿತು.

೨) ಸಭೆಯ ಪ್ರಾರಂಭದಲ್ಲಿ ಕಳೆದ ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಹೇಳಲಾಯಿತು. ಅದನ್ನು ಸರ್ವಾನುಮತದಿಂದ ಅನುಮೋದಿಸಲಾಯಿತು.

೩) ಸಭೆಯ ಪ್ರಾರಂಭದಲ್ಲಿ ಕಳೆದ ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಹೇಳಲಾಯಿತು. ಅದನ್ನು ಸರ್ವಾನುಮತದಿಂದ ಅನುಮೋದಿಸಲಾಯಿತು.

೪) ಸಭೆಯ ಪ್ರಾರಂಭದಲ್ಲಿ ಕಳೆದ ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಹೇಳಲಾಯಿತು. ಅದನ್ನು ಸರ್ವಾನುಮತದಿಂದ ಅನುಮೋದಿಸಲಾಯಿತು.

೫) ಸಭೆಯ ಪ್ರಾರಂಭದಲ್ಲಿ ಕಳೆದ ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಹೇಳಲಾಯಿತು. ಅದನ್ನು ಸರ್ವಾನುಮತದಿಂದ ಅನುಮೋದಿಸಲಾಯಿತು.

೬) ಸಭೆಯ ಪ್ರಾರಂಭದಲ್ಲಿ ಕಳೆದ ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಹೇಳಲಾಯಿತು. ಅದನ್ನು ಸರ್ವಾನುಮತದಿಂದ ಅನುಮೋದಿಸಲಾಯಿತು.

೭) ಸಭೆಯ ಪ್ರಾರಂಭದಲ್ಲಿ ಕಳೆದ ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಹೇಳಲಾಯಿತು. ಅದನ್ನು ಸರ್ವಾನುಮತದಿಂದ ಅನುಮೋದಿಸಲಾಯಿತು.

ಕಾರ್ಯದರ್ಶಿಗಳು

ಅಧ್ಯಕ್ಷರು

Having regard to the local circumstances prevailing here this Municipal Council is of opinion that it is not advisible to alter the present mode of assessing House-tax Viz. that on the basis of the Market Value.

(Sd.) K. Subba Rao
President
31.8.24.

Extract

President
Municipal Council

9.10.24.

1924 సంవత్సరపు సివిల్ ఎలక్షన్ కొరకు ఓటర్ల జాబితాలు తయారు చేయడానికి ఈ కింది అధికారులు 1924 వ సంవత్సరపు ఎన్నికల నియమాల ప్రకారం నియమించబడ్డారు.

Presidents

Mr. M. Sreekantaiah B.A
Presidents.

" కె.వి.నాగప్ప గారు
" కె. ఎన్.కుప్పయ్య శెట్టరు
" ఎన్. కరియప్ప గారు
" కె. చుబ్బ నాయ్కరు
" కుప్పయ్య బంగి చిక్కన గారు
" కులాం మొహిద్దీన్ సాహెబు
" కుంది కుట్టయ్య గారు
" కొడగు చుబ్బయ్య గారు.

Assistants

Mr. ఎన్. నరసింహ గారు
" మాచయ్య గారు
" సాబులాల్ సాహెబు
" కొడగన నాయంపు గారు
" చుబ్బ అచ్చి చెంగప్ప గారు
" కోరయ్య రంగప్ప వల్లి చెలుమాడ గారు
" దొరవుచ్చు బంగ పైతప్ప గారు

P. T. O.

(Sd) Y. Srikantaiya
President
Town Municipal Council
Malavalli

"Extract"

Yorikantaiya
President
Town Mal Council
Malavalli

No. 817/24-25 23489
Encs.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT.

Dated Kolar, the 17th November *192* 4.

GENERAL & REVENUE SECRETARIAT
3246
19. NOV. 1924
LOCAL SELF GOVT. BRANCH

FROM

S. HIRIANNAIYA, ESQ., M.A., B.L.,
DEPUTY COMMISSIONER, KOLAR DISTRICT.

Cwl 92-24 9

19. NOV. 1924

TO

B. NAGAPPA, ESQ., Bar-at-Law,
SECRETARY TO GOVERNMENT OF MYSORE,
Local & Legislative DEPARTMENT, s,
BANGALORE.

SIR,

With reference to your letter No:L.1080/7- dated 2-8-24 calling for the opinion of the several Municipal Councils in the matter of fixing tax on the rental value of buildings in Town Municipalities instead of on the value of the buildings, I have the honor to state that all the Municipal Councils have resolved that the system of taxation on the value of buildings be continued as before. They are all of opinion that fixing tax on the rental value of buildings would reduce their income.

I have the honor to be,
S i r,
Your most obedient servant,
C Ramachandra
Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.

V.V.R.

34747

Mbl C 11 Fin 11 Feb 24-25

Office of the Deputy Commissioner,
Tumkur District,
Dated, Tumkur, the 12th February 25.

GENERAL & REVENUE SECRETARIAT
5-1842
14 FEB. 1925
SECRETARIAT

From

Md. Zahiruddin Mecci, Esquire., B.A.,
Deputy Commissioner, Tumkur District,
T u m k u r.

To

BANGALORE
14 FEB. 1925
SECTION

Nagappa, Esquire., Bar-at-law.,
Secretary to the Government of H. H. the
Maharaja of Mysore, Local & Legislative
Departments, B a n g a l o r e.

Subj 9 Rev 24-A

With reference to your No. L.1080-7 dated the 2nd August 1924, re: subject No.35 as on page 1 of the note of the Special Officer, about fixing tax on the rental value of buildings in -- Town Municipalities instead of on the value of the buildings etc, I have the honour to state that the Presidents of all the Town & Minor Municipal Councils of this District reported that the existing system of levying tax on the value of the buildings be continued as the proposed scheme of levying tax on the rental value of the buildings will be a loss in their revenue. They have also submitted copies of the resolutions of the several Municipal Councils in support of the above view, which are enclosed herewith in original with a memo of abstract of all the resolutions.

2. This being a Minor District, where the rent levied by the - land lords of houses is less when compared with the rates prevailing in the cities like Bangalore and Mysore, the Mysore Municipal Account Manual may be so modified as to authorise the Municipal - Councils to levy the tax either on the rental or maket value of - the buildings, whichever is profitable according to the circumstances of the locality.

I have the honor to be,
S i r,
Your most obedient servant,

Subj for perusal.
Reply due only from D.C. Bangalore and will be awaited.
Kindly remember about
The Cor Register should
Pass this also
12/2.

for Deputy Commissioner,
Tumkur District.

M E M O.

Name of Municipal Council.	Resolutions.
1. Tumkur	The Council resolved that the tax be levied on the actual market value of the buildings.
2. Maddagiri	The Council resolved that the question be recorded, as there will be no probability of increasing the Municipal revenue from the change proposed.
3. Chiknaikanhalli ...	The Council resolved that the tax be levied on the actual market value of the buildings.
4. S i r a. ...	-do- -do-
5. Gubbi. ...	-do- -do-
6. Tiptur ...	The Council resolved that the Council be authorised to levy tax either on the rental or market value of the buildings. N.B.- The resolution is not to the point.
7. Kunigal ...	The Council resolved that the tax be levied on the market value of the buildings.
8. Pavagada. ...	The Council resolved that the tax be levied either on the rental or market value of the buildings according to the situation of the place. N.B.- The resolution is not to the point
9. Kortagere	The Council resolved that the tax be levied on the market value of the buildings.
10. Turuvekere ...	-do- -do-

for Deputy Commissioner,
Tumkur District.

MVK.

Proceedings of the 4th general meeting of the Tumkur Town Municipal Council held on Saturday the 29th November 1924 in the Sri. Krisrajendara Town Hall at 8.A.M.

~~~~~~~~~~

15 members were present 5 members were absent.

X X X

X X X

VIII. Local and Legislative Secretary's letter No.L.1080-7 dated 2-8-24 requesting the views of the Municipal Council re, the levying the building tax on the rental value instead ofvaluation.

The Council resolved that the tax be levied on the actual market value of the buildings.

X X X

X X X

Sd/ C. Krishna Rao
President.

" "E X T R A C T""

President.
~~~~~~~~~~

Proceedings of the 4th general meeting of the Tumkur Town Mucipal Council held on Saturday the 29th November 1924 in the Sri. Krishnarajendara Town Hall at 8.A.M.

~~~~~~~~~~

15 members were present 5 members were absent.

X X X

X X X

V111. Local and Legislative Secretary's letter No.L.1080-7 dated 2-8-24 requesting the views of the Municipal Council re, the levying the building tax on the rental value instead ofvaluation.

The Council resolved that the tax be levied on the actual market value of the buildings.

X X X

X X X

Sd/ C. Krishna Rao
P r e s i d e n t.

" "E X T R A C T""

President.
~~~~~~~~~~

1925 ನೇ ಮಾರ್ಚ್ ಅಂತ್ಯದಲ್ಲಿ ಚುನಾವಣೆಯಾದ ಸದಸ್ಯರುಗಳ ಹೆಸರುಗಳನ್ನು ಕೆಳಕಂಡಂತೆ ಪ್ರಕಟಿಸಲಾಗಿದೆ.

Ex-officio members:

1 The Amildar, Chikkanaikanahalli present
2 Mr. C. N Thimmappaiah present.
3 The Sub-Registrar Chikkanaikanahalli. Absent. present
4 The Sub-Assistant surgeon: Chikkanaikanahalli present
5 The senior Officer. (P.W.D.) Chikkanaikanahalli. present

Elected Members: —

1 Mr. Pattabhiramasetty, Chikkanaikanahalli Absent

Non Official nominated members. —

1 ಶ್ರೀ ಎಂ ಶ್ರೀ ಹಿರಿಯ ಅಸ್ಪೃಶ್ಯರು ಹಾಜರು.
2 — Do — ಹಿರಿಯ ಅಸ್ಪೃಶ್ಯರು ಸೈನ್ ಮಾಡಿಲ್ಲ.
3 — Do — ಅಸ್ಪೃಶ್ಯರಲ್ಲದ ಕೆಳವರ್ಗದವರಲ್ಲಿ ಒಬ್ಬರು ಹಾಜರು.

Appointed in default of Election: —

1 ಶ್ರೀ ಎಂ ಶ್ರೀ ಅಸ್ಪೃಶ್ಯರು ಹಾಜರು.
2 — Do — B ಹಾಲಿ ಅಸ್ಪೃಶ್ಯರಲ್ಲದವರು. ಹಾಜರು
3 — Do — ಸಹಾಯಕ ಸರ್ಜನ್ ರವರು ಹಾಜರು.
4 — Do — ಅಧಿಕಾರಿಯವರು ಹಾಜರು
5 — Do — ಲೆಫ್ಟಿನೆಂಟ್ ಕರ್ನಲ್ ಹಾಜರು
6 — Do — ಎಸ್ಟೇಟ್ ಅಸ್ಪೃಶ್ಯರು ಹಾಜರು
7 — Do — ಹಿರಿಯ ಕೆಳವರ್ಗದವರು — ಸೈನ್ ಹಾಜರು

ಅಧ್ಯಕ್ಷರ ಸಹಿ.

(1) ಕ 5 x x x x x x x x x x x x x x x x x x x x x

6. Legislative department secretary's D.O. Lr. No. L. 1080-7 dated 2-3-24 ಅಧ್ಯಕ್ಷರಿಗೆ

(6) ಚಾಮರಾಜನಗರ ಕ್ಷೇತ್ರದ ನಿಯೋಜಿತ ಸದಸ್ಯರ ಪಟ್ಟಿಯನ್ನು ಕಳುಹಿಸಿಕೊಡಲು ಕೋರಿ ಶಾಸನ ಸಭೆಯ ಕಾರ್ಯದರ್ಶಿಯವರು ಬರೆದ ಪತ್ರ ಓದಲಾಯಿತು. ಅದಕ್ಕೆ ಉತ್ತರವಾಗಿ ಪಟ್ಟಿಯನ್ನು ಕಳುಹಿಸಲು ನಿರ್ಣಯಿಸಲಾಯಿತು.

"True copy."

(Signed) B.M.
President.
Dated: 3-1-1925

Vice President
Town Municipality.

XIV

XV

12-11-22

Extract

Sd/- G. Somanna.
President.

President

1925 నేయు ఇష్టి ఫలవతి కార్తీము 17-

నిర్ణీ 8.30 గంటలకు గుబ్బి పురపాలక సంఘ సమితి కార్యాలయమున సమావేశమైనది

(తీ) ఈ సమావేశమున కిమ్మటికి సమీపమున రంగా వై వసతిలుచు వేంగడకర్ణాటకీయుడు ఒకటుంచి టక్కర్ వెంకటాచలపతి మొదలగు సభ్యులు హాజరు కాగా సమావేశమునకు ఈ కార్యాలయమున కొండప్ప కేంపేగౌడ రంగాచార్ వగైరాలు ఈ సమావేశమునకు హాజరు కాలేదు

ఈ ఆర్డరును చదువుటకు సమావేశమున ఎవరికీ కూడి కేంపేగౌడ రంగాచార్ లు హాజరు కాలేదు కావున వీరి గైరు హాజరీ మన్నించుటకు సమావేశమునకు ఈ కార్యాలయమున కొండప్ప కేంపేగౌడ రంగాచార్ లు హాజరు కాలేదు కావున వీరి గైరు హాజరీ మన్నించుటకు సమావేశమునకు ఈ కార్యాలయమున కొండప్ప కేంపేగౌడ రంగాచార్ లు హాజరు కాలేదు కావున వీరి గైరు హాజరీ మన్నించుటకు

(సంతకం) M. Ramganamayya

President

Dated 17th January 1926 — Gubbi Municipality

"Extract"

M. Ramganamayya

President

1925 — Gubbi Municipality

Present Mr. A. Krishnaswamidas. B.A
Amildar & President

(10)

"Copy"
C. H. Mallappa
for President

ಕುಮಟಾ ಪುರಸಭೆಯ ಕಛೇರಿಯ ಪತ್ರ ಸಂಖ್ಯೆ ಸಂ.ಆಡ.ನಿ ಪ್ರೌಢ ೨೦೧೪-೧೫
ದಿನಾಂಕ 24/4- ರಂದು 27.11.24

x x x

Proceedings of the V Ordinary general meeting of the Pavagada Municipality held on 13th November 1924.

OF THE DEPUTY COMMISSIONER TUMKUR DISTRICT.

No. of members present = 8

No. of members Absent = 4

X X X

No. 16027

ಪಾವಗಡ ಪುರಸಭೆಯ ಸಾಮಾನ್ಯ ಕಛೇರಿಯ ಸಭೆಯ ನಡವಳಿಕೆಯ ಪುಸ್ತಕ

ಪಾವಗಡ ಪುರಸಭೆಯ ಸಾಮಾನ್ಯ ಸಭೆಯು ದಿನಾಂಕ 13-11-1924ನೇ ಗುರುವಾರ ಮಧ್ಯಾಹ್ನ 2 ಗಂಟೆಗೆ ಸಭೆಯು ಸೇರಿತು.

ಅಧ್ಯಕ್ಷರು:-

ಉಪಾಧ್ಯಕ್ಷರಾದ ಶ್ರೀ ಎಫ್. ವಾಸುದೇವರಾವ್ ಅವರು ಸಭೆಯ ಅಧ್ಯಕ್ಷತೆಯನ್ನು ವಹಿಸಿದ್ದರು.

ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಸಹಿ ಮಾಡಲಾಯಿತು.

ಸಭೆಯ ಕಾರ್ಯಕ್ರಮಗಳು:-

ಈ ಸಭೆಯು ಪುರಸಭೆಯ ಆಡಳಿತಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಕೆಲವು ವಿಷಯಗಳನ್ನು ಚರ್ಚಿಸಿ ಕೆಲವು ನಿರ್ಣಯಗಳನ್ನು ಕೈಗೊಂಡಿತು. ಆ ವಿಷಯಗಳು ಸಭೆಯ ನಡವಳಿಕೆಯ ಪುಸ್ತಕದಲ್ಲಿ ಅಲ್ಲಲ್ಲಿ ಬರೆಯಲ್ಪಟ್ಟಿವೆ. ಆ ಎಲ್ಲಾ ವಿಷಯಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಒಂದೆಡೆ ಸೇರಿಸಿ ಬರೆಯುವುದು ಅನಾವಶ್ಯಕವೆಂದು ಭಾವಿಸಿ ಅವುಗಳನ್ನು ಇಲ್ಲಿ ಬರೆಯಲಾಗಿಲ್ಲ.

"Extract"

B. Nagaraj
for President
13.1.25

Sd/- F. Vasudeva Rao
Vice President

ದಿನಾಂಕ 25-11-24 ರಲ್ಲಿ ನಡೆದ ಸಭೆಯ ನಡವಳಿಕೆಯ ಪ್ರತಿ ಆದೇಶದಂತೆ

x x x

ಸಭೆಯ ಅಧ್ಯಕ್ಷರ ಅನುಮತಿಯಂತೆ ಕಾರ್ಯದರ್ಶಿಯವರು
ಸಭೆಯ ಮುಂದಿಟ್ಟ ವಿಷಯಗಳನ್ನು ಓದಿ ಹೇಳಿದರು
ಅವುಗಳ ಮೇಲೆ ಚರ್ಚೆ ನಡೆದು ಕೆಳಕಂಡ ನಿರ್ಣಯಗಳನ್ನು
ಕೈಗೊಳ್ಳಲಾಯಿತು.

x x x

ಸಭೆಯ ಅಧ್ಯಕ್ಷರ ಅನುಮತಿಯಂತೆ ಕಾರ್ಯದರ್ಶಿಯವರು
ಸಭೆಯ ಮುಂದಿಟ್ಟ ವಿಷಯಗಳನ್ನು ಓದಿ ಹೇಳಿದರು
ಅವುಗಳ ಮೇಲೆ ಚರ್ಚೆ ನಡೆದು ಕೆಳಕಂಡ ನಿರ್ಣಯಗಳನ್ನು
ಕೈಗೊಳ್ಳಲಾಯಿತು.

x x x

x x x

(Sd) G. M. Challappanavar
President
Ul. Council
Shorapur
25/11/24

"Extract"

G. M. Challappanavar
President
Ul. Council

ದಿ 6-12-24

In all future correspondence please quote No. C2-173-25

34569

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated Bangalore, the 9th February 1926.

52352

From

B. VENKOBA RAO, ESQ., B.A.,
Deputy Commissioner,
Bangalore District.

GENL. & REV. SECTT.
15 FEB 1926
G. D. SECTION.

To

B. Nagappa, Esq., Bar-at-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Local and Legislative
Departments, Bangalore.

Sir,

With reference to your letter No.L.1080-7 dated the 2nd August 1924 calling for the opinion of Town Municipal Counils about fixing tax on the rental value of buildings in Town Municipalities instead of on the value of the buildings, I have the honor to submit herewith copies of resolutions of Devanhalli and Kankanhalli Municipal Councils Both of them are of opinion that it is not ~~possible~~ profitable to assess tax on the rental value of Buildings.

The Presidents of remaining Town Municipal Councils have again been reminded to submit the resolutions of Municipal Councils without further delay. On their receipt, a further report will be submitted to Government.

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District.

This further report promised will be awaited.

Mean perhaps a consolidated statement showing the Municipalities which have sent in their resolutions and those from whom replies are due. The file should be arranged properly and reminders should issue to those from whom replies are due. The file is pending for 2 years. It has to be kept pending for some more time in correspondence. Kindly do the needful properly.

No. 107
Rev

Circular

1805/
COMMISSIONER'S
DEC 2 1948
ANANTAPUR DIST.

D. Style

Thanking you,

Yours sincerely,

[illegible]

6.2.1926

1926ನೇ ಆಗಸ್ಟ್ ಮಾಹೆ ಜನವರಿ ತಿಂಗಳ 28ನೇ ತಾರೀಖು ಗುರುವಾರ
ಬೆಳಿಗ್ಗೆ 9 ಗಂಟೆಗೆ ಸಿಲ್ಲಾ ಜನರಲ್ ಕಛೇರಿಯಲ್ಲಿ ಕೂಡಿದ್ದ ಸಭೆಯಲ್ಲಿ
ಹಾಜರಿದ್ದ ಮೆಂಬರುಗಳ ಹೆಸರು ಮತ್ತು ಹುದ್ದೆಗಳು.

1) P. Krishna Rao ಚೇರ್ಮನ್
B.A.
Assistant Commissioner

2) ಮಿಸ್ಟರ್ P. ವೆಂಕಟರಮಣಯ್ಯನವರು (Vice President elect)
3) " M. S. ಶ್ರೀನಿವಾಸಪ್ಪನವರು (Sub Overseer)
4) " ಡಿ. ಶ್ರೀನಿವಾಸರಾಯರವರು
5) " K. ಎಸ್. ರಾಮಸುಬ್ಬಯ್ಯನವರು (Sub Registrar)
6) " M. B. ಸಂಪತ್ತಯ್ಯಂಗಾರವರು (Sub Asst. Surgeon)
7) " ಲಂಬಿಸಾಹಿಬ್ ಅಬ್ದುಲ್ಲಾ ಸಾಹೇಬರು
8) " ಡಿ. ವೆಂಕಟಸುಬ್ಬಯ್ಯನವರು
9) " ಸೈಯದ್ ಅಬ್ದುಲ್ ಖಾದರ್ ಸಾಹೇಬರು
10) " M. ರುದ್ರಸ್ವಾಮಿನವರು
11) " ಶೆಲಕಿ ಆಯಮಾಂ ಅಬ್ದುಲ್ ತಕಿಯಂಖಾನ್ ಸಾಹೇಬರು
12) " ವಲಿಸ್ಟ್ರಾಡೀಕ್ಸ್ ಸಾಹೇಬರು
13) " ವೆಂಕಟಶಿಲ್ಪಯ್ಯನವರು
14) " ಕೇಶವರೆಡ್ಡಿನಂಜಪ್ಪನವರು
15) " ಆರ್. ಶಿವಶಂಕರಪ್ಪನವರು
16) " ಅಬ್ದುಲ್ಲಾಸಾಹೇಬರು ಅಬ್ದುಲ್ ಖಾದರ್ ಸಾಹೇಬರು

IV

x x x x x x x x x x x x

Sd. P. Krishna
President
28-1-1

"Extract"

President

ಪುಟ 176

ಮಂಗಳೂರು ಅಸ್ಪೃಶ್ಯತೆ ನಿವಾರಣಾ ಪ್ರಚಾರ ಸಮಿತಿಯ
ವರ್ಷದ ಜೀವಂತ ಕೆಲಸಗಳು ಪ್ರಾರಂಭ
ಕಾರ್ಯಕರ್ತರುಗಳಿಗೆ ಮಾಸಿಕ ಸಂಬಳ ಕೊಡುವ ಏರ್ಪಾಡು
1926ನೇ ಇಸವಿ ಜನವರಿ ಸಂಖ್ಯೆಯಲ್ಲಿ
ಕಂಡಿರುವಂತೆ ಮಂಗಳೂರು ಅಸ್ಪೃಶ್ಯತಾ ನಿವಾರಣಾ ಪ್ರಚಾರ ಸಮಿತಿಯ
ಕಾರ್ಯದರ್ಶಿಗಳವರು ತಾರೀಖು ೮.೨-೨೬ ನೇ ಸಂಖ್ಯೆ ಸಿ.2-Mc163/24-25
ನೇ 22-12-25 ನೇ ದಿನಾಂಕದ ಪತ್ರದಲ್ಲಿ ಬರೆದ ಸಂಗತಿಗಳು
ಅಂದರೆ ಅಲ್ಲಿಯ ಕೆಲವು ಸಜ್ಜನರು ಕೊಟ್ಟ ಹಣದಿಂದ ಕೆಲವು ಹರಿಜನ
ಕೇರಿಗಳಲ್ಲಿ ಶಾಲೆಗಳನ್ನು ತೆರೆದು ಅಲ್ಲಿ ಕಲಿಸುವ ಕೆಲಸವನ್ನು ಪ್ರಾರಂಭಿಸಿದ್ದು
ಮತ್ತು ಅಲ್ಲಿಯ ಕೆಲಸವನ್ನು ಸರಿಯಾಗಿ ನಡೆಸಿಕೊಂಡು ಹೋಗಲು ಒಬ್ಬ
ಕಾರ್ಯಕರ್ತರನ್ನು ನೇಮಿಸಿ ಅವರಿಗೆ ಸಂಬಳ ಕೊಡುವ ಏರ್ಪಾಡು
ಮಾಡಿರುವುದಾಗಿಯೂ ಬರೆದಿರುತ್ತಾರೆ.

ನೇ 5-2-26.

ONE DIA OFFICE
8 1926
RE DIA

ಸಹಿ
ಗೌರವ ಕಾರ್ಯದರ್ಶಿಗಳು
ಮಂ ಪ್ರೆಸಿಡೆನ್ಸಿ

Proceedings of the Meeting of the Karur-Karuhalli Municipal Council held at Karukarahalli on 30th January 1926.

1. Mr. V. Gopala Rao President P
2. " G. Venkatakamana Gowda Vice President P
3. " T.N. Subba Rao Sub Registrar. P
4. " B. Seethakama Rao Sub Assistant Surgeon P
5. " K. Venkatarayappa Sub overseer A
6. " K. P. Parasiviah . . . . . A
7. " M.S. Mallari Rao . . . . . P
8. " K. Venkata Nagesa Rao . . . . . A
9. " K. Y. T. Ramiah P
10. " D. Munibubbiah Chetty . . . P
11. " Madar Saib . . . . . P
12. " Seenappaiah . . . — . P
13. " Veere Gowda A
14. " Y. Narayana Setty P
15. " K. Mohammed Alli Saib A
16. " Vacant

I to IV × × ×

V District ಕಾರ್ಯಾಲಯದ ಪತ್ರ 2 - ಸೆ 163/24-25 ದಿನಾಂಕ 22-12-25 ದಿನದಂದು ಉಪ್ಪಿನ ಅಬಕಾರಿ ಕಾಲಕ್ಕೆ ತಕ್ಕ ತಾಳುಪಟ್ಟಿ ತಯಾರಿ ಮಾಡಿ-ತನ್ನ ಹೇಳಿಕೆ ತಕ್ಕ ತಕ್ಕಂತೆ ಮಾಡಿಕೊಳ್ಳಲು ತಿಳಿಸಿ ಮಾರಿತನ್ನ ಹೇಳಿಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ ಎಂದು ತಿಳಿಸಲಾಯಿತು.

ಇದಲ್ಲದೆ ಸ್ಥಾವರಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಆಯ ಪ್ರಕಾರ ಮಾಡಿ ಕಾಲಕ್ಕೆ ತಕ್ಕಂತೆ ಮಾಡಿಕೊಳ್ಳಲು ತಿಳಿಸಿ ಮಾರಿತನ್ನ ಹೇಳಿಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ ಎಂದು Rental Value ಹಾಗೂ Value of buildings ಸಲುವಾಗಿ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ ಎಂದು ತಿಳಿಸಲಾಯಿತು.

VI to VII × × ×

"Extract" (Signed) V. Gopala Rao
Vice President

In all future correspondence please quote
No. C.2-263/26.
Encl. One.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated Bangalore, the 18th Feby. *1926.*

REV. SCOTT
1
Bn.
12. FEB. 1926

B. VENKOBA RAO, ESQ., B.A.,
Deputy Commissioner,
Bangalore District.

53962
SECRETARIAT

Nagappa, Esqr., Bar-at-law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

L63 142-23-1
5734

SIR,

512

In continuation of this office letter No. C.2-263-26 dated the 8th February 1926, I have the honour to submit herewith particulars relating to additional taxation of the Municipalities of Devanhalli, [illegible]nhalli, Hosakote and Doddaballapur.

The Presidents of Kanivenhalli and Chennapatna Municipal Councils have been again reminded to supply the omissions without further delay. On receipt of the particulars, a further statement will be submitted to Government.

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District.

			Vorläufiges Ergebnis				
Hauptamt	808	1079	1035	758	893		
Mehrheit	420	589	552	326	414	1444	24.
Centrum	183	227	209	142	173		
Rote Mühle	10	-	-	-	-		
Erholungsheim					88		
Ostrau	859	1459	1698	1242	1488	1011	18.

Für den Prüfungsausschuß
Bezirksamt Ostrau

13/2 16 Mai

Statement showing the particulars of taxes imposed by the Municipal Council of Hosakote, Kolhallapur, Devanahalli & Ramanahalli with the different heads since 1912-13 and compared with the year 1912-13

Heads	1912-13	1919-20	1920-21	1924-25	1925-26	1926-27	Percentage of increase or decrease
				Hosakote			
Octroi	1045	981	1304	1196	1572	1430	37%
House building & land tax	1123	1563	1541	1448	1572	1350	18%
Shop tax	494	606	675	570	582	480	-
Oil mill tax	149	147	2	3	-	-	-
Cart tax	268	293	260	277	325	276	3%
Market fees	-	-	-	-	747	1228	Just Comp.
				Kolhallapur			
Octroi	1136	2832	2981	2855	2458	2531	123%
House buildings & lands	1525	1494	1365	1541	1047	1377	-11%
Shop tax	864	786	487	635	427	788	-15%
Oil mill tax	187	79	44	-	-	-	-
Cart tax	101	108	88	99	43	68	-45%
Market fees	268	62	40	19	506	581	121%
				Devanahalli			
Octroi	1279	2184	2734	2815	2573	2222	74%
House tax	1452	1455	1609	1437	1618	148	2%
Shop tax	651	462	580	446	543	644	-
Oil mill tax	120		20	-	-	-	-
Cart tax	180	324	272	281	274	231	28%

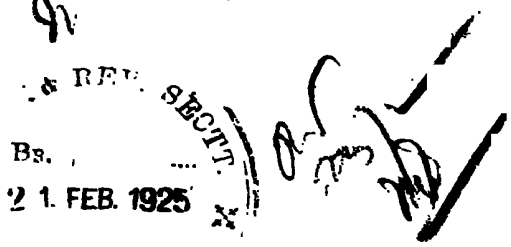
35642

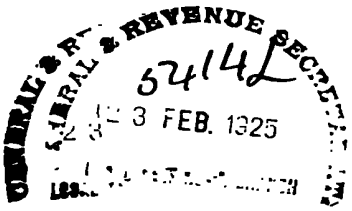
H.C. 44 of 1924-25.

No.....

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT.

Shimoga, Dated the 19th February ..... 1925.





A.K.Syed Taj Peeran, Esquire., B.A.,
Deputy Commissioner,
Shimoga District.

To,

M. Nagappa, Esquire., Bar-at-Law.,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

Sir,

With reference to your letter No. L. 1080-7 dated 2nd August 1924 calling for the opinion of the several Town Municipal Councils in the District in the matter of fixing the tax on the rental value of the buildings, I have the honour to invite your kind reference to my letter No. H.C. 44 of 1924-25 dated 26th September 1924 wherein the opinions of the Sagar and Shikarpur Town Municipalities have been furnished in the matter.

2. As regards the Shimoga Town Municipality, it is reported that the matter has been referred to a Sub-Committee for considering the details of the system, as also the desirability of introducing the same and their reply is awaited.

3. The President has once again been requested to expedite the matter and furnish the views of the Council as early as practicable. On receipt of his reply, the final report

report will be submitted.

I have the honour to be,

Sir,

Your most obedient servant,

[redacted]

For Deputy Commissioner,

Shimoga District.

H.R.-?

Submitted for personal [illegible]
report [illegible] be awaited

CD 20 15.10 24

1924 Oct 9 MA

C.C.44/Rev:24-25.

15578

Office of the Deputy Commissioner,
Shimoga District.
Dated Shimoga 9th October 1924.

24/12 18/10/24

Syed Taj Peeran Esq., B.A.,
Deputy Commissioner, Shimoga District.

Rul 92-24-6

B.Nagappa Esq., Bar-at-Law,
Secretary to Government, Local and Legislative Departments,
B a n g a l o r e.

Sir,

With reference to your letter No.L.1090-7 dated the 2nd August 1924, calling for the opinion of the several Town Municipal Councils in the District, in the matter of fixing tax on the rental value of buildings in Town Municipalities instead of on the value of the buildings, I have the honour to state, that out of the three Town Municipalities in this District, those of Sagar and Shikarpur are of opinion that the change proposed would not be to the financial advantage of the Municipalities in as much as there are very few houses let out for rent and the rental value is very low in both the towns. The Shimoga Town Municipality has not yet furnished its opinion and a reminder has been issued.

I have the honour to be,
S i r,
Your most obedient servant,

For Deputy Commissioner,
Shimoga District.

Submitted for perusal. This will be returned to be re-submitted with other replies when received.

9.10.24 YB 20/10/24

35747

In all future correspondence please quote
No. J-2-173-26
Enc. 2

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated Bangalore, the 22nd February 1926.

From V. VENKOBA RAO, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

To K. Nagappa, Esq., Bar-at-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Local and
Legislative Departments.

Sir,

In continuation of this office letter No. J-2-173/26 dated the 13th February 1926, I have the honor to submit herewith the resolutions of Anekal and Nagadi Municipal Councils. They are against the proposal of assessing Tax on the rental value of buildings.

The Presidents of remaining three Town Municipal Councils have again been reminded to submit the resolutions of Municipal Councils. On their receipt a further report will be submitted to Government. I have the honor to be,

Sir,
Your most obedient servant,

For Deputy Commissioner,

[illegible] మీటింగ్ ప్రోసీడింగ్స్

1926 వ సంయు ఫిబ్రవరి నెలలో 15 వ తేదీ సాయంత్రం 4 ఘంటలకు మూగడుగుంటలో సోషల్ కాలనీలో యూనివర్సల్ మెంబర్ల [illegible] నడిచిన ప్రోసీడింగ్స్

1. Mr. A. Padmanabhayya. President
2. సబ్ రిజిస్ట్రారుగారు - - - P
3. సబ్ [illegible] సర్వేయరుగారు - - P
4. D.P.W. సీనియర్ ఆఫీసరుగారు - - P
5. Mr. పొన్నగంటి రంగస్వామి శాస్త్రిగారు. P
6. " సరాఫ్ రంగస్వామినాయుడుగారు - - - P
7. " M. రంగస్వామయ్యంగారు - - - A
8. " రంగనాథకృష్ణయ్యరుగారు - - - A
9. " K. రామచంద్రరావుగారు - - P
10. " శేషగిరిసాహుకారుగారు - - P
11. " M.S. కృష్ణారావుగారు - - - A
12. " శ్రీరంగాచారిగారు - - - A
13. " సబ్ రిజిస్ట్రారుగారు - - - A
14. " నీలసిద్ధి అంగప్పనాయుడుగారు - - P
15. " D. జయరామయ్యగారు - - - A
16. " M.S. పుట్టరామయ్యగారు - - A

తీర్మానములు.

I. యునిసిపల్ చట్టప్రకారం చర్చ కాంపౌండు మేరలో అర్థరాత్రి బండ్లు తిరుగరాదు తెల్లవారి 4½ గంటలకు తిరుగవచ్చు అని తీర్మానించడమైనది.

- ఈ తీర్మానము పోలీసు ఇన్స్పెక్టరుగారి సలహా ప్రకారం ఈ ఆర్డరు ఇవ్వడమైనది. ఈ ఆర్డరు ప్రకారం ఎవరైనా అర్థరాత్రి బండ్లు తిప్పినట్లయితే వారిపై కేసు నడపడానికి వీలుగా ఉంటుంది.

(సంతకం) [illegible]
ప్రెసిడెంటు గారు.
తేదీ 15-2-26.

12

3

Yours.

Yours

Sd/- M. Narasimha Rao

Principal

Yours

Principal

5/4/45

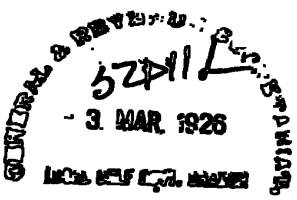
In all future correspondence please quote No. J-2-173-25 Ins.2

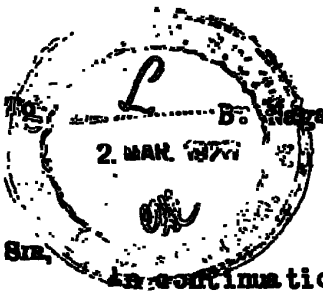
36406 OFFICE OF THE DEPUTY COMMISSIONER, BANGALORE DISTRICT.

Dated Bangalore, the 25th February 1926.

FROM

B. VENKOBA RAO, ESQ., B.A.,
Deputy Commissioner,
Bangalore District.





B. Nagappa, Esq., Bar-at-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Local and
Legislative Departments, Bangalore.

Jud 92-24-14

SIR,

In continuation of this office letter ~~No. J-2-173-25~~ dated the 23rd February 1926, I have the honor to submit herewith the resolutions of Chennapatna and Closepet Municipal Councils to the effect that assessing tax on the rental value will not bring in additional revenue and will not work satisfactorily.

The resolution of Hodballapur Municipal Council will be submitted on receipt.

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District.

No. 50/001

1977

BANGALORE UNIT

20/2/26.

M. Subbaiah
for President

15-2-26

Murshedabad

2 "

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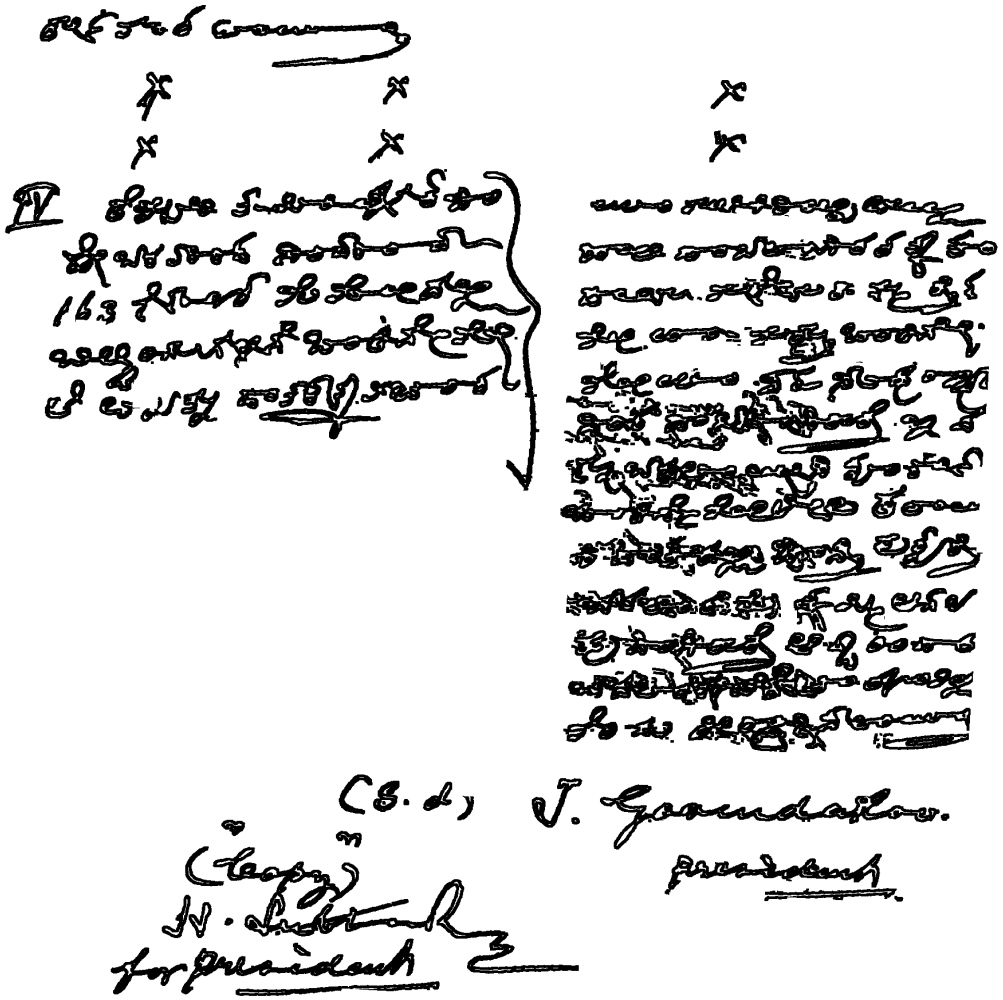
Read & Confirmed



(Sd.) J. Govindaraju.
President.

(Copy)
N. [illegible]
for President

No 774

COMMISSIONER'S OFFICE
FEB 24 1926
BANGALORE CITY

C N Ramakrishnaiah

1926ನೇ ಇಸವಿಯ ಜನವರಿ ತಿಂಗಳಿನಲ್ಲಿ ಸೇರಿದ್ದ ಸಾಲ್ಯಾನ್ ಪಟ್ಟಿ ಬಗ್ಗೆ ಕೆಲವು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೇಳಿದ್ದರಿಂದ ಆ ಪಟ್ಟಿಯನ್ನು ಪರಿಶೀಲಿಸಿ ಅಭಿಪ್ರಾಯವನ್ನು ತಿಳಿಸಲು ಈ ಸಭೆಯವರು ಕೇಳಿಕೊಂಡ

32936

Letter from above-mentioned place dated No. L-173/26. M. [illegible].

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.
Dated Bangalore, the 26th March 1926.

From

B. VENKOBA RAO, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

57051
17-3-26
Ml 92 Dis 15

To

The Hon'ble Mr. [illegible], Bar-at-law,
Secretary to the Government of Mysore,
Legal and Legislative Departments,
Bangalore.

In continuation of this office letter No. L-173/26 dated the 1st March 1926 I have the honour to submit herewith the resolution of Doddaballapur Municipal Council to the effect the assessing tax on the rental value of buildings will not work to the advantage of the Municipality and that the income realised will be much less.

I have the honour to be,

Sir,

Your most obedient servant,

B. Venkoba Rao.

Deputy Commissioner,
Bangalore District.

Ag.

1926 [illegible] 13 [illegible]
[illegible]
[illegible]
[illegible]

Present—

Mr. N. Narayana Rao. president—

[illegible] Members

1 Mr. T. Siddappa.
2 The Sub asst Surgeon.
3 Mr. A. Sreekantappa.
4 Mr. S. Chickveera Setty
5 Mr. B. Lakshminaraniah.
6 Mr. R. Radrappa.
7 Mr. A. Siddappa.
8 Mr. A. Adinarayanah.
9 Mr. N. Sreekantiah.
10 Mr D. Kongadiyappa.

Absent—

1 Mr. D. Thammanna.
2 Mr. D. Dhanasetty
3 Mr. N. Venkatasamappa.
4 Mr. Aliga settappa
5 Mr. D. Yasoof Khan.

6. The A. P. W. Sub Div. Officers

7 The Sub Registrar

I to III × × × ×

[illegible] No. C 2-
H. C 163-24- [illegible]
[illegible]
[illegible]
[

From the Commissioner,
Shimoga District,
Dated, Shimoga the 31st March 1926.

5781

A.K.Syed Taj Peeran, Esquire., B.A.,
Deputy Commissioner,
Shimoga District.

2. APR 1926

4.26

GENERAL & REVENUE SECRETARIAT
5 - APR. 1926

B.Nagappa, Esquire., Bar-at-law.,
Secretary to Government,
Local & Legislative Departments,
Bangalore.

Sir,

M. 92-24-16

With reference to correspondence ending with your D.O.letter No.Nil dated Nil (received here on 9-3-1926) calling for a report in the matter offixing the tax on the rental value of building in the Shimoga Town Municipality, I have the honour to state, that it is reported that the matter was referred to a Sub Committee for consideration and they are of opinion that the matter might be considere along with the question of revision of house tax which is engaing the earnest attention of the Municipal Council. It also further reported that a revision list is under preparation and a final report with the views of the council in the matter will be submitte within the course of a month.

A copy of the proceedings of the Sub Committee as recorded at the general meeting held on the 15th instant is herewith submitt for information.

I have the honour to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,
Shimoga District.

Subd. for perusal. The final report promised will be awaited
6/4/26

Proceedings of the Council

Read the following
Proceedings of the special Committee constituted for considering the question of levying the house tax on the basis of Rental Value instead or on the basis of capital value as in vogue at present. 12-2-1926.

Present:-

1. P.Venkappiah, Esqur
Vice President.

2. S.Abdul Gani Esquire,

3. K.Venkatarayappa Esquire,

Resolution.

Deferred.

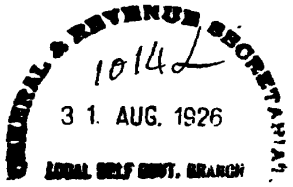
Sd/- A.K. Sujatha Rao
President.

"Extract."

Sd/- 21/2/26
for President
Town Municipal Council.
Sd/- Shivaiya

No.C-2-L-173/26.

Office of the Deputy Commissioner,
Bangalore District,
Dated Bangalore the 28th August 1926.



From

B. Venkoba Rao, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

To

B. Nagappa, Esq., Bar-at-Law.,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

Sir,

In continuation of this office letter No.C-2-173/26 dated the 5th August 1926 in the matter of fixing the tax on the rental value of buildings in Town Municipalities, I have the honor to submit herewith an extract from the resolution of Doddaballapur Municipal Council resolving that assessing tax on the rental value will work at a loss.

I have the honor to be,
Sir,
Your most obedient servant,

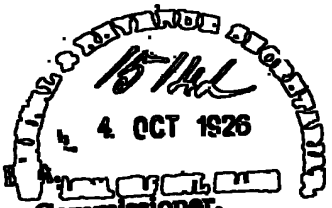
Deputy Commissioner,
Bangalore District.

I									
II									
III									
IV									

ಸಂಖ್ಯೆ: ಕೆ.ಎಸ್.ಆರ್.ಟಿ.ಸಿ/ಸಿ.ಆರ್.ಎಂ/ಎಸ್.ಎಸ್.ಎಸ್/ಎಸ್.ಎಸ್.ಎಸ್/ಎಸ್.ಎಸ್.ಎಸ್

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

No. H 3 - Ac 389/26-27 Shimoga, Dated the 192



From

A. K. Syed Tajpeeran Esqr. B. A.,
Deputy Commissioner,
Shimoga District.

To

B. Narayya Esquire - Bar-at-Law
Secretary to Government - Local and
Legislative Department - Bangalore

Rl 92-24-17

Sir,

With reference to your DO no L2350 dated 30th September 1926, on the matter of fixing the taxes on the rental value of buildings in the Shimoga Town, I have the honor to state that the President, Shimoga Town Municipality reports in his letter No 328 dated 23rd September 1926 that the Municipal Council have resolved that the existing system may be continued. A copy of his letter together with that of its enclosures is submitted.

I have the honor to be,
Sir,
Your most obedient servant

For Deputy Commissioner
Shimoga District

Copy of letter No 328/26-27 from the President Shemuja Town-Municipality to the Shemuja to the Deputy Commissioner-Shemuja District

---

With reference to your Memo No M3/Misc. 389/26-27 dated 29th July 1926 calling for the opinion of the Council regarding the introduction of levying house tax on the basis of rental value I have the honor to state that the matter was before the Council on the 28th August 1926. A Copy of the resolution passed by the Council is submitted herewith.

× × × ×

Subject 2016

Question of levying tax on the basis of rental value in preference to the existing system.

The Council is of opinion that the existing system may be continued.

Copy

For Deputy Commissioner
Shemuja District

Proceedings of the Government of His Highness the Maharaja of Mysore.

ORDER NO. L. 6861-9/mlg2-24-18

Dated, Bangalore, the 29th March 1927.

The fixing of building taxes on the rental value of buildings in Town Municipalities was one of the questions dealt with by the Committee appointed to revise the Municipal Account Manual during 1924.

Under Section 59 of the Municipal Regulation the rate on buildings has to be based on the letting value "in the City Municipalities and such other Municipalities as may be specified by Government" while in other Municipalities it is assessed with reference to the value of the buildings. One of the members of the Committee referred to above suggested that in Town Municipalities also assessment of tax should be fixed with reference to the rental value but the Committee as a whole did not record their views in the matter.

The views of the Town Municipal Councils and other Municipal Councils were obtained in order to ascertain whether the change would result in any increase of revenue and whether it would work satisfactorily. The consensus of opinion received is against the application of the practice of fixing assessment on rental value of buildings in Town Municipalities. Government agree with this opinion and direct that the present practice may continue. If any Municipality which is not now permitted to base its tax on the letting value of buildings wishes to do so, it may apply to Government who will then permit it to do so under Section 59 of the Municipal Regulation.

Fair draught

General Secretary to Government.

The Deputy Commissioners of Districts,
The Comptroller to the Government of Mysore.
K.M.R. 10.